

of Henry County, the State of Georgia against Kimelyn A. Minnifield, (hereafter Minnifield).

2. The case was docketed with File No.: 2023-632CD, Case Number: 2023-1514CD. Plaintiff served copies of the Complaint and Summons on Minnifield on March 9, 2023. A true and correct copy of the Complaint and Summons are attached collectively as **Exhibit A**. No other process, pleadings, or orders have been served upon Minnifield.

3. Under 28 U.S.C. § 1446(b), this Notice of Removal must be filed within 30 days of service of the Complaint on Minnifield. Accordingly, removal is timely.

4. The time for Minnifield to answer, move, or otherwise plead with respect to the Complaint has not yet expired.

5. Pursuant to 28 U.S.C. § 1446(d), Minnifield is serving a copy of this Notice upon Plaintiff and upon all adverse and interested parties to this case, and a copy is being filed with the Clerk of Magistrate Court of Henry County, the State of Georgia.

6. Venue is proper in this Court pursuant to 28 U.S.C. §§ 90(a)(2) and 1441(a), because the United States District Court for the Northern District of Georgia, Atlanta Division is the federal judicial district and division embracing the Magistrate Court of Henry County, the State of Georgia, where this action was originally filed.

7. By filing a Notice of Removal in this matter, Minnifield does not waive the right to object to service of process, the sufficiency of process, jurisdiction over the

person, or venue, and reserves the right to assert any defenses and/or objections to which she may be entitled.

8. Moreover, Minnifield reserves the right to amend or supplement this Notice of Removal.

9. If any question arises as to the propriety of the removal of this action, Minnifield requests the opportunity to present a brief and requests oral argument in support of removal.

10. As shown below, this case is removable to federal court pursuant to 28 USC §1346, where the United States is an interested party to this action.

THIS CASE IS REMOVABLE PURSUANT TO FEDERAL LAW

11. This action involves a property subject to a federal tax lien in the amount of two hundred twenty-six thousand nine hundred forty-seven dollars and 47/100 (\$226, 947.69) filed and recorded in Henry County Superior Court, Book 1693 PG:

81. The United States has an interest in this property pursuant to 26 USC §6321, 26 USC §6322 and 26 USC §6323. United States has a lien to all property and rights of Defendant in the subject property.

12. Due to deficiencies in the chain of title, the United States possesses a superior interest in the subject property of that held by the foreclosing entity. Because sale was conducted by non-judicial means, there has been no scrutiny of the defective

title. Review of title demonstrates that the United States possesses a superior interest in property, and that its interest is sufficient to satisfy all or part of the above-referenced tax lien. United States is entitled to all or a portion of any sale proceeds from the subject property. Therefore, the United States' inability to participate in action, hampers the property rights of the Defendant and the United States.

13. Sell of property is subject to set aside where foreclosing entities' interest is junior to the interest of the United States.

14. Defendant Minnifield's rights and the rights of United States are inextricably joined. Therefore, all matters concerning the subject property must be conducted in a forum that has jurisdiction over the United States.

15. United States is presently unaware that its interest is superior to the interest of the foreclosing party, due to deficiencies in the chain of title. Plaintiff Ace Homes has no right to dispossess Defendant of the subject property because its rights are inferior to those of the United States.

16. United States is presently unaware that property sold at a depressed price.

17. The United States has an interest in this action pursuant to 26 USC §6321, 26 USC §6322 and 26 USC §6323. The Plaintiff purchased the property subject to the rights of the United States, therefore the United States has a right of redemption.

18. Magistrate Court of Henry County has no jurisdiction over interested party, United States.

19. Because this action involves the interest and rights of the United States, specifically Department of the Treasury and Internal Revenue Service, this case is subject to removal to federal court. The United States district court has original jurisdiction over actions involving the United States.

WHEREFORE, Notice is given that this action is removed from the Magistrate Court of Henry County, the State of Georgia, to the United States District Court for the Northern District of Georgia, Atlanta Division.

This 15th day of March 2023.

/S/ Kimelyn A. Minnifield
Kimelyn A. Minnifield
Georgia Bar No. 002585
kminnifield@minnifieldlawgroup.com
260 Legends Trace
McDonough, GA 30253
404.975.8572 (c)

FONT CERTIFICATION

The undersigned counsel hereby certifies that the within and foregoing was prepared using Times New Roman, 14-point font in accordance with LR 5.1(B).

Respectfully submitted, this 16th day of March 2023.

/S/ Kimelyn A. Minnifield

Kimelyn A. Minnifield

Georgia Bar No. 002585

CERTIFICATE OF SERVICE

I hereby certify that I have, this 16th day of March 2023, served all parties in this matter with the foregoing by placing a true and correct copy of same in the United States Mail, with first-class prepaid postage affixed thereto, properly addressed as follows:

Ace Homes LLC
5945 Peachtree Corners East
Norcross, Georgia 30071

/S/ Kimelyn A. Minnifield

Kimelyn A. Minnifield

GA Bar No. 002585